

802.5 Extension for fraud, fiduciary breach.

If the periods prescribed in [sections 802.3](#) and [802.4](#) have expired, prosecution may nevertheless be commenced for any offense a material element of which is either fraud or a breach of fiduciary obligation within one year after discovery of the offense by an aggrieved party or by a person who has legal duty to represent an aggrieved party and who is not a party to the offense, but in no case shall this provision extend the period of limitation otherwise applicable by more than three years.

[C79, 81, §802.5; [81 Acts, ch 204, §11](#)]
[2003 Acts, ch 108, §115](#)